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01/27/2001

**FORTIETH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND
ST. JOHN THE BAPTIST PARISH COUNCIL
EDGARD, LOUISIANA**

FINANCIAL STATEMENTS

DECEMBER 31, 2000

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 6-27-01

**FORTIETH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND
ST. JOHN THE BAPTIST PARISH COUNCIL
EDGARD, LOUISIANA**

Component Unit Financial Statements
As of and for the Year Ended December 31, 2000

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**FORTIETH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND
ST. JOHN THE BAPTIST PARISH COUNCIL
EDGARD, LOUISIANA**

Component Unit Financial Statements
As of and for the Year Ended December 31, 2000

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PROVIDING EXPERIENCED REPRESENTATION BEFORE THE INTERNAL REVENUE SERVICE

INDEPENDENT AUDITOR'S REPORT

To the Judges
Fortieth Judicial District Court
Edgard, Louisiana

I have audited the accompanying financial statements of the Fortieth Judicial District Judicial Expense Fund, a component unit of the St. John the Baptist Parish Council, as of and for the year ended December 31 2000, as listed in the table of contents. These financial statements are the responsibility of the judges of the Fortieth Judicial District Court. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards contained in the Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides reasonable basis for my opinion.

In my opinion, the component unit financial statements referred to above present fairly, in all material respects, the financial position of the Fortieth Judicial District Judicial Expense Fund, as of December 31, 2000, and the results of operations for the year then ended in conformity with generally accepted accounting principles

My audit was conducted for the purpose of forming an opinion on the financial statements taken as a whole. The combining of individual fund and account group financial statements, listed in the table of content, are presented for purposes of additional analysis and are not a required part of the financial statements of the Fortieth Judicial District Judicial Expense Fund. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and, in my opinion, is fairly presented in all material respects in relation to the financial statements taken as a whole.

In accordance with Government Auditing Standards, I have also issued a report dated May 28, 2001 on my consideration of the Fortieth Judicial District Court's compliance and internal control over financial reporting based on an audit of financial statements performed in accordance with Government Auditing Standards. This report is presented separately after the notes to the financial statements of this audit report.

May 28, 2001

Kissee & Co.

STATEMENT A

**FORTIETH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND
ST. JOHN THE BAPTIST PARISH COUNCIL
ALL FUND TYPES AND ACCOUNT GROUPS
COMBINED BALANCE SHEET
DECEMBER 31, 2000**

	December 31, 2000		
	Governmental Fund Type	Account Group	Total (Memorandum Only)
ASSETS	Special Revenue Fund	General Fixed Assets	
Cash	\$ 148,974		\$ 148,974
Petty Cash	100		100
Investment	52,754		52,754
Revenue Receivable - Criminal	3,311		3,311
Revenue Receivable - Civil	2,145		2,145
Revenue Receivable - Supreme Court	0		0
Property and Equipment (Note 2)			
Furniture & Fixtures		30,961	30,961
Equipment		96,408	96,408
TOTAL ASSETS	\$ 207,284	\$ 127,369	\$ 334,653
LIABILITIES AND FUND EQUITY			
LIABILITIES			
Accounts Payable	\$ 4,687		\$ 4,687
TOTAL LIABILITIES	4,687		4,687
FUND EQUITY			
Investment in General Fixed Assets		127,369	127,369
Fund Balance			
Unreserved			
Undesignated	202,597		202,597
TOTAL EQUITY	202,597	127,369	329,966
TOTAL LIABILITIES AND EQUITY	\$ 207,284	\$ 127,369	\$ 334,653

See Accountant's Audit Report.

The accompanying notes to the financial statements are an integral part of this statement.

**FORTIETH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND
ST. JOHN THE BAPTIST PARISH COUNCIL
GOVERNMENTAL FUNDS
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
FOR THE YEAR ENDED DECEMBER 31, 2000**

	December 31, 2000	
	Governmental Fund Type	
	Special Revenue Fund	Total (Memorandum Only)
REVENUES		
Criminal	52,386	52,386
Civil	26,550	26,550
Supreme Court Reimbursements	20,690	20,690
FINS GRANT	40,063	40,063
Juvenile Probation Fee	250	250
Interest	3,941	3,941
Grant - LCLE	21,785	21,785
Grant - St John Parish Council	-	-
TOTAL REVENUES	165,664	165,664
EXPENDITURES		
CURRENT		
Conferences, Dues, and Courses	4,512	4,512
Supplemental Pay		
Clerical	9,725	9,725
Court Reporter	3,612	3,612
Law Clerk	1,030	1,030
Probation Officer	6,449	6,449
Library	19,051	19,051
Miscellaneous	567	567
Jury & Court Lunches	90	90
Juvenile Services	391	391
Office Supplies	11,539	11,539
Professional Fees	5,846	5,846
Repairs & Maintenance	1,541	1,541
Supplies	(156)	(156)
Telephone	2,512	2,512
Travel	18,086	18,086
Advertising & Public Relations	380	380
Storage	789	789
Salary Reimbursement	36,900	36,900
Meetings	-	-
Lease	902	902
Personnel	-	-
Service Charges	66	66
Capital Outlay		0
Equipment	243	243
Furniture	2,015	2,015
TOTAL EXPENDITURES	126,089	126,089

See Accountant's Audit Report.

The accompanying notes to the financial statements are and integral part of this statement.

FORTIETH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND
ST. JOHN THE BAPTIST PARISH COUNCIL
GOVERNMENTAL FUNDS
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
FOR THE YEAR ENDED DECEMBER 31, 2000

	December 31, 2000	
	Governmental Fund Type	
	Special Revenue Fund	Total (Memorandum Only)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	39,575	39,575
OTHER FINANCING SOURCES (USES)		
Operating transfer in	-	-
Operating transfer out	-	-
TOTAL OTHER FINANCING SOURCES (USES)	0	0
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES	39,575	39,575
FUND BALANCE, January 1	163,022	163,022
FUND BALANCE, December 31	202,597	202,597

See Accountant's Audit Report.

The accompanying notes to the financial statements are and integral part of this statement.

**FORTIETH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND
ST. JOHN THE BAPTIST PARISH COUNCIL
GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2000**

December 31, 2000			
Special Revenue Funds			
	Actual	Budget	Favorable Unfavorable
REVENUES			
Criminal	52,386	51,962	424
Civil	26,550	26,600	(50)
Supreme Court Reimbursements	20,690	18,802	1,888
FINS Grant	40,063	40,000	63
Juvenile Probation Fee	250	50	200
Interest	3,941	3,127	814
Grant - Adult Drug Court	21,785	21,785	-
Grant - St John Parish Council	-	-	-
TOTAL REVENUES	165,664	162,326	3,338
EXPENDITURES			
CURRENT			
Conferences, Dues, and Courses	4,512	4,601	(89)
Supplemental Pay			
Clerical	9,725	10,092	(367)
Court Reporter	3,612	3,550	62
Law Clerk	1,030	1,000	30
Probation Officer	6,449	7,325	(876)
Library	19,051	19,145	(94)
Miscellaneous	567	1,395	(828)
Jury & Court Lunches	90	250	(160)
Juvenile Services	391	135	256
Office Supplies	11,539	11,485	54
Professional Fees	5,846	6,172	(326)
Repairs & Maintenance	1,541	1,525	16
Supplies	(156)	1,188	(1,344)
Telephone	2,512	2,346	166
Travel	18,086	18,043	43
Advertising & Public Relations	380	385	(5)
Storage	789	703	86
Salary Reimbursement	36,900	37,004	(104)
Meetings	-	-	-
Lease	902	910	(8)
Personnel	-	-	-
Service Charges	66	50	16
Capital Outlay			
Equipment	243	240	3
Furniture	2,015	-	2,015
TOTAL EXPENDITURES	126,089	127,544	(1,455)

See Accountant's Audit Report.

The accompanying notes to the financial statements are and integral part of this statement.

FORTIETH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND
ST. JOHN THE BAPTIST PARISH COUNCIL
GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2000

	December 31, 2000		
	Special Revenue Funds		
	Actual	Budget	Favorable Unfavorable
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	39,575	34,782	4,793
OTHER FINANCING SOURCES (USES)			
Operating tranfer in	-	-	-
Operating tranfer out	-	-	-
TOTAL OTHER FINANCING SOURCES (USE	0	0	0
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES	39,575	34,782	4,793
FUND BALANCE, January 1	163,022	163,022	0
FUND BALANCE, December 31	202,597	197,804	4,793

See Accountant's Audit Report.

The accompanying notes to the financial statements are and integral part of this statement.

**FORTIETH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND
ST. JOHN THE BAPTIST PARISH COUNCIL
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2000**

Note 1 Summary of Significant Accounting Policies

A. Basis of Presentation

The accompanying financial statements of the Fortieth Judicial District Judicial Expense Fund, a component unit of the St John the Baptist Parish Council, have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the government's accounting policies are described below.

B. Reporting Entity

As the governing authority of the parish, for reporting purposes, the St. John the Baptist Parish Council is the financial reporting entity for St. John the Baptist Parish. The financial reporting entity consists of (a) the primary governments (parish council), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which nature and significant of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board Statement No. 14 established criteria for determining which component units should be considered part of the St. John the Baptist Parish Council for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

1. Appointing a voting majority of an organization's governing body, and
 - a. The ability of the council to impose its will on that organization and/or
 - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the council.
2. Organization for which the council does not appoint a voting majority but are fiscally dependent on the council.
3. Organization for which the reporting entity financial statement would be misleading if data of the organization is not included because of the nature or significance of the relationship.

FORTIETH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND
ST. JOHN THE BAPTIST PARISH COUNCIL
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2000

Because the court is fiscally dependent on the council, the Fortieth Judicial District Judicial Expense Fund was determined to be a component unit of the St. John the Baptist Parish Council, the financial reporting entity. The accompanying financial statements present information only on the funds maintained by the expense fund and do not present information on the parish council, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

C. Fund Accounting

The court uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. On the other hand, an account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the fund because they do not directly affect net expendable available financial resources.

Funds of the court are classified as governmental funds. Governmental funds account for the court's general activities, including the collection and disbursement of specific or legally restricted monies, the acquisition or construction of general fixed assets, and the servicing of general long-term debt. Governmental funds of the judicial expense fund include:

Special Revenue—the general operating fund of the court and accounts for all financial resources, except those required to be accounted for in other funds.

D. Basis of Accounting

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The Special Revenue Fund is accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The operating statement presents increases and decreases in net current assets.

The records of the Fortieth Judicial District Judicial Expense Fund are maintained on a cash basis of accounting. However, the Special Revenue Fund reported in the accompanying financial statements has been converted to a modified accrual basis of accounting utilizing the following practices in recording revenues and expenditures:

**FORTIETH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND
ST. JOHN THE BAPTIST PARISH COUNCIL
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2000**

Revenues

Court costs are recorded in the month the fees are collected by the St. John Parish Clerk of Court for civil cases and the St. John Parish Sheriff's office for criminal cases. Revenue receivables reflect amounts collected in December but not remitted until January of the following year. Interest income is recorded when earned.

All other revenues are recorded when received.

Expenditures

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred, except for principal and interest on general long-term liabilities which is recognized when due.

E. Budgets and Budgetary Accounting

The Judges formally adopted a budget during the year for the Special revenue funds on a basis consistent with generally accepted accounting principles (GAAP). During the year, the budgets for the Special Revenue Funds were amended and adopted by the judges.

F. Background

The Fortieth Judicial District Judicial Expense Fund was created by the State of Louisiana Act No. 52, House Bill No. 39 of the 1984 regular Legislative session. It authorized collection from every person filing any type of civil suit or proceeding and who is not otherwise exempted by law from the payment of court costs a sum not to exceed fifteen dollars. In all criminal cases, there shall be collected an amount not to exceed seven dollars and fifty cents from every defendant who is convicted after a trial or other plea of guilty or who forfeits his bond. These costs are to be in addition to all other fines, costs or forfeitures imposed by law. Act 834, Section 571.11 of the 1993 Regular Legislative session authorizes all judgements of bond forfeitures resulting from the posting of surety bond in criminal proceeding in the State of Louisiana shall be collected by the district attorney. The district attorney shall distribute ten (10%) percent of all funds collected to the court fund of the parish where the bond was posted. The Fortieth Judicial District Court has three (3) divisions.

**FORTIETH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND
ST. JOHN THE BAPTIST PARISH COUNCIL
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2000**

In general, the funds may be used for any purpose or purposes connected with, incidental in or related to proper administration or function of the Fortieth Judicial District Court or the offices of the individual judges. For further information one should refer to Act 52, House Bill No. 39, Section 996:40 of the 1984 regular Louisiana Legislative session and Act 382, House Bill No. 2037, of section 996:40 of the 1990 Regular Louisiana Legislative session.

G. Cash and Cash Equivalents and Investments

Cash includes amounts in demand deposits, interest-bearing demand deposits, and money market accounts. Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less. Under state law, the board may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

Under state law, the board may invest in United States bonds, treasury notes, or certificates. There are classified as investments if their original maturities are 90 days; however, if the original maturities are 90 days or less, they are classified as cash equivalents. Investments are stated at cost

H. Fixed Assets

Fixed assets are recorded as expenditures at the time purchased, and the related assets are reported in the general fixed assets account group. No depreciation has been provided on fixed assets. Fixed assets are valued at historical cost.

I. Total Columns on Statements

The total columns on the statements are captioned Memorandum Only to indicated that they are presented only to facilitate financial analysis. Data in these columns do not present financial position or results of operations in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

Note 2 Cash and Cash Equivalents

At December 31, 2000, the board has cash and cash equivalents (book balances) totaling \$201,828 as follows:

Petty Cash	\$ 100
Demand deposits	12,663
Interest-Bearing demand deposits	136,311
Certificate of Deposit	<u>52,754</u>
Total	<u>\$201,828</u>

**FORTIETH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND
ST. JOHN THE BAPTIST PARISH COUNCIL
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2000**

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. At December 31, 2000 the district has \$201,828 in deposits (collected bank balances). These deposits are secured from risk by \$100,000 of federal deposit insurance and \$60,000 of pledged securities held by the custodial bank in the name of the fiscal agent bank (GASB Category 3).

Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of GASB Statement No. 3, Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the judges that the fiscal agent has failed to pay deposited funds upon demand.

Note 3 Changes in Fixed Assets

Division A

The following is a summary of the changes in the general fixed assets account group for the year ended December 31, 2000.

	Balance 1/1/00	Additions	Deductions	Balance 12/31/00
Furniture & Fixtures	\$ 9,994	- 0 -	- 0 -	\$ 9,994
Equipment	<u>48,315</u>	<u>- 0 -</u>	<u>- 0 -</u>	<u>48,315</u>
	<u>\$57,428</u>	<u>- 0 -</u>	<u>- 0 -</u>	<u>\$58,309</u>

Division B

The following is a summary of the changes in the general fixed assets account group for the year ended December 31, 2000.

	Balance 1/1/00	Additions	Deductions	Balance 12/31/00
Furniture & Fixtures	\$ 8,900	243	- 0 -	\$ 9,143
Equipment	<u>23,423</u>	<u>- 0 -</u>	<u>- 0 -</u>	<u>23,423</u>
	<u>\$31,443</u>	<u>243</u>	<u>- 0 -</u>	<u>\$32,566</u>

**FORTIETH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND
ST. JOHN THE BAPTIST PARISH COUNCIL
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2000**

Division C

The following is a summary of the changes in the general fixed assets account group for the year ended December 31, 2000.

	Balance 1/1/00	Additions	Deductions	Balance 12/31/00
Furniture & Fixtures	\$13,586	- 0 -	- 0 -	\$13,586
Equipment	<u>22,655</u>	<u>2015</u>	<u>- 0 -</u>	<u>24,670</u>
	<u>\$36,241</u>	<u>2015</u>	<u>- 0 -</u>	<u>\$38,256</u>

Note 4 Revenues

Thirty- three and one third percent (33 1/3 %) of total revenues are allocated to each division of the Fortieth Judicial District Court. Each Judge is responsible for administering the funds for his or her division.

Note 5 Act No 52 of the 1984 regular Louisiana Legislative Session

Prior to this Act, the Twenty-Ninth Judicial District included the two parishes of St. Charles and St. John the Baptist. Section 5 of this act split the Twenty-Ninth Judicial District and created the Fortieth Judicial District. Presently, the Twenty-Ninth Judicial District includes St. Charles Parish and the Fortieth Judicial District includes St. John the Baptist Parish.

Note 6 Litigation and Claims

There are no claims or litigation pending against the court at December 31, 2000.

Note 7 Leases

Division A leases a copier under a three year operating lease. The lease is based on usage and expires January 2002. The monthly rental is \$80.15.

Division C leases a copier under a three year operating lease. The lease is based on usage and expires January 2002. The monthly rental is \$80.15.

**FORTIETH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND
ST. JOHN THE BAPTIST PARISH COUNCIL
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2000**

Note 8 Supplemental Information

The Fortieth Judicial District Court has no board members and therefore no one was paid a per diem. The Fortieth Judicial District Judicial Expense Fund received federal financial assistance through a sub grant from the Louisiana Commission on Law Enforcement. These Funds are accounted for under the Mentoring Program Fund. No funds were received for this program in 2000. There were no amounts of expended for the year 2000. The fund was closed and the balance of \$775 was transferred to the Adult Drug Program.

**FORTIETH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND
ST. JOHN THE BAPTIST PARISH COUNCIL
EDGARD, LOUISIANA**

**SUPPLEMENTAL INFORMATION SCHEDULES
SPECIAL REVENUE FUNDS**

As of and for the Year Ended December 31, 2000

Division A

Division A accounts for the operations of Division A. This fund receives its revenues from criminal and civil court cases.

Division B

Division B accounts for the operations of Division B. This fund receives its revenues from criminal and civil court cases.

Division C

Division C accounts for the operations of Division C. This fund receives its revenues from criminal and civil court cases.

FINS Program

The FINS Program accounts for the operations of the families in need of services program. Funding is provided primarily by a state grant.

Juvenile Probation Fee Fund

The Juvenile Probation Fee Fund accounts for the operations of a juvenile probation and parole program. The fund receives its revenues from juvenile court cases.

Mentoring Program

The Mentoring Program accounts for the operations of the mentoring program. The fund receives its revenues from federal funds through a sub grant from the Louisiana Commission on Law Enforcement and the parish council. The Mentoring program has been discontinued as of 01/01/2000

Adult Drug Program

The Adult Drug Program accounts for the operations of the Adult Drug Program. The fund receives its revenues from a Federal grant.

FORTIETH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND
ST. JOHN THE BAPTIST PARISH COUNCIL
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2000

ASSETS	DIVISION A		DIVISION B		DIVISION C		FAMILIES IN NEED OF SERVICES PROGRAM		JUVENILE PROBATION FEE		ADULT DRUG COURT PROGRAM		TOTAL (MEMORANDUM ONLY)
Cash	\$	68,286	\$	20,387	\$	33,307	\$	10,482	\$	3,848	\$	12,663	\$ 148,974
Petty Cash	-	-	-	100	-	-	-	-	-	-	-	-	100
Investment	-	-	-	-	52,754	-	-	-	-	-	-	-	52,754
Revenue Receivable - Criminal	1,103	-	1,104	-	1,104	-	-	-	-	-	-	-	3,310
Revenue Receivable - Civil	715	-	715	-	715	-	-	-	-	-	-	-	2,145
Revenue Receivable - Supreme Court	-	-	-	-	-	-	-	-	-	-	-	-	-
Property and Equipment (Note 2)													
Furniture & Fixtures													
Equipment													
TOTAL ASSETS	\$	70,104	\$	22,306	\$	87,880	\$	10,482	\$	3,848	\$	12,663	\$ 207,283
LIABILITIES AND FUND EQUITY													
LIABILITIES													
Accounts Payable	1,513	-	1,306	-	1,867	-	-	-	-	-	-	-	4,686
TOTAL LIABILITIES	\$	1,513	\$	1,306	\$	1,867	\$	-	\$	-	\$	-	\$ 4,686
FUND EQUITY													
Investment in General Fixed Assets													
Fund Balance													
Unreserved													
Undesignated	68,591	-	21,000	-	86,013	-	10,482	-	3,848	-	12,663	-	202,597
TOTAL EQUITY	\$	68,591	\$	21,000	\$	86,013	\$	10,482	\$	3,848	\$	12,663	\$ 202,597
TOTAL LIABILITIES AND EQUITY	\$	70,104	\$	22,306	\$	87,880	\$	10,482	\$	3,848	\$	12,663	\$ 207,283

See Accountant's Audit Report.

The accompanying notes to the financial statements are and integral part of this statement.

FORTIETH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND
ST. JOHN THE BAPTIST PARISH COUNCIL
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2000

DIVISION A		DIVISION B		DIVISION C		FAMILIES IN NEED OF SERVICES PROGRAM		JUVENILE PROBATION FEE		ADULT DRUG COURT PROGRAM		TOTAL
												(MEMORANDUM ONLY)

**FORTIETH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND
ST. JOHN THE BAPTIST PARISH COUNCIL
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2000**

	DIVISION A			DIVISION B		DIVISION C		FAMILIES IN NEED OF SERVICES PROGRAM		JUVENILE PROBATION FEE	DRUG COURT PROGRAM	TOTAL (MEMORANDUM ONLY)
REVENUES												
Criminal	\$ 17,462	\$ 17,462	\$ 17,462	\$								\$ 52,386
Civil	8,850	8,850	8,850									26,550
Supreme Court Reimbursements	6,802	7,181	6,707									20,690
FINS GRANT								40,063				40,063
Juvenile Probation Fee									250			250
Interest	686	163	3,035					56				3,940
Grant -Federal											21,785	21,785
Grant - St John Parish Council												
TOTAL REVENUES	33,800	33,656	36,054					40,119	250		21,785	165,664
EXPENDITURES												
CURRENT												
Conferences, Dues, and Courses	1,201	2,839	471									4,511
Supplemental Pay												
Clerical	4,817	4,133	775									9,725
Court Reporter	350	3,184	78									3,612
Law Clerk			1,030									1,030
Probation Officer		1,342	5,106									6,449
Library	8,045	4,619	6,269					119				19,052
Miscellaneous	(748)		1,260									512
Jury & Court Lunches		90										90
Juvenile Services	135	256										391
Office Supplies	5,490	3,566	1,981					51	112		396	11,595
Professional Fees	422	1,763	1,875								1,786	5,846
Repairs & Maintenance	0	1,541										1,541
Supplies	13	(26)	(221)								78	(156)
Telephone	1,221	626	665									2,512
Travel	4,393	3,980	2,076								7,637	18,086

See Accountants Audit Report.
The accompanying notes to the financial statements are an integral part of this statement.

**FORTIETH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND
ST. JOHN THE BAPTIST PARISH COUNCIL
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2000**

	DIVISION A	DIVISION B	DIVISION C	FAMILIES IN NEED OF SERVICES PROGRAM	JUVENILE PROBATION FEE	DRUG COURT PROGRAM	TOTAL (MEMORANDUM ONLY)
Advertising & Public Relations	0	240	140				380
Storage	208	(208)	789				788
Salary Reimbursement	7,004			29,896			36,900
Meetings							
Lease	(80)	(63)	1,045				902
Personnel							
Service Charges				26	40		66
Capital Outlay							
Equipment		243					243
Furniture			2,015				
TOTAL EXPENDITURES	32,471	28,124	25,353	30,092	152	9,897	126,090
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 1,329	\$ 5,532	\$ 10,701	\$ 10,027	\$ 98	\$ 11,888	\$ 39,575
OTHER FINANCING SOURCES (USES)							
Operating transfer in							
Operating transfer out							
TOTAL OTHER FINANCING SOURCES (US	0	0	0	0	0	0	0
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURE	\$ 1,329	\$ 5,532	\$ 10,701	\$ 10,027	\$ 98	\$ 11,888	\$ 39,575
FUND BALANCE, January 1	67,262	15,468	75,312	454	3,751	775	163,022
FUND BALANCE, December 31	\$ 68,591	\$ 21,000	\$ 86,013	\$ 10,481	\$ 3,849	\$ 12,663	\$ 202,597

See Accountants Audit Report.
The accompanying notes to the financial statements are an integral part of this statement.

**ST. JOHN THE BAPTIST PARISH COUNCIL
EDGARD, LOUISIANA**

**Supplemental Information Schedules
Corrective Action Plan for Current Year Audit Findings
For the Year Ended December 31, 2000**

There are no current year audit findings

**FORTIETH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND
ST. JOHN THE BAPTIST PARISH COUNCIL
EDGARD, LOUISIANA**

**Supplemental Information Schedules
Summary Schedule of Prior Audit Findings
For the Year Ended December 31, 2000**

Reference No.: 1

There were no prior year findings or management letter comments.

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PROVIDING EXPERIENCED REPRESENTATION BEFORE THE INTERNAL REVENUE SERVICE

**REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER
FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE
WITH GOVERNMENT AUDITING STANDARDS**

Fortieth Judicial District Court
Of St. John the Baptist Parish
State of Louisiana
Edgard, Louisiana

I have audited the financial statements of the Fortieth Judicial District Judicial Expense Fund, a component unit of the St. John the Baptist Parish Council, as of and for the year ended December 31, 2000, and have issued my report thereon dated May 28, 2001. I conducted my audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Compliance

As a part of obtaining reasonable assurance about whether the Fortieth Judicial District Judicial Expense Fund's financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations and contracts, noncompliance with which could have a direct and material effect on the determination of the financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit, and accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

Internal Control Over Financial Reporting

In planning and performing my audit, I considered the Fortieth Judicial District Judicial Expense Fund's internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operations that we consider to be material weaknesses.

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PROVIDING EXPERIENCED REPRESENTATION BEFORE THE INTERNAL REVENUE SERVICE

This report is intended solely for the use of management and the State of Louisiana Legislative Auditor and should not be used for any other purpose. This restriction is not intended to limit the distribution of this report, which, upon acceptance by the State of Louisiana Legislative Auditor is a matter of public record.

MAY 28, 2001

Kissee & Co.